

**THE SCHOOL ADMINISTRATOR  
and Uniform Compliance Guidelines  
ISSUED BY THE STATE BOARD OF ACCOUNTS**

Volume 132, Page 1

December 1995

ITEMS TO REMEMBER

DECEMBER

- December 1: Prove the Fund Ledger and Ledger of Receipts for the month of November to the control of all funds and reconcile the control with the depository statement. Prove all receipt accounts for each fund to total receipts for that fund. Prove the Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances to the total disbursements of the control account of the Fund Ledger. Prove all expenditure accounts within each program to the total disbursements of that program.
- December 20: Last day to report and make payment of state and county income tax withheld during November to the Department of State Revenue. (Please review Volume 100, December 1987, "The School Administrator")
- December 20: Payment for school aid bonds and coupons due in January must be made to civil townships by school corporations reorganized according to the provision of Chapter 202, Acts of 1959 if the reorganization plan provides for such payments or if the board of school trustees by resolution adopted has provided for such payments. (IC 20-4-1-35)
- December 25: Merry Christmas - Legal Holiday (IC 1-1-9-1)

JANUARY

- January 1: New Year's Day - Legal Holiday (IC 1-1-9-1)
- January 2: Open a Ledger of Appropriations, Allotments, Encumbrances, Disbursements and Balances by recording the appropriations by programs approved by the board of school trustees in the Resolution of Appropriations for the 1996 calendar year unless such appropriations must be reduced pursuant to action taken by the County Board of Tax Adjustment (if applicable) or by the State Board of Tax Commissioners. Record in the expenditure accounts of each program the allotments made by the board of school trustees. Also add to the 1996 year's appropriations by programs and to the expenditure accounts by allotments, any encumbered appropriations and allotments of the 1995 calendar year to be carried forward.

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**JANUARY**  
(Continued)

- January 2-31: Annual meeting of the school board to organize as board of finance by electing one member as president and one member as secretary for the year. (After the first Monday and on or before the last day of January.) (IC 5-13-7-6)
- January 15: Martin Luther King's Birthday - Legal Holiday (IC 1-1-9-2)
- January 20: Last day to report and make payment of state and county income tax withheld during December to the Department of State Revenue. (Please review Volume 100, December 1987, "The School Administrator")
- January 31: Last day to file fourth quarter report with the Internal Revenue Service and complete payment of federal tax withheld. Each employee shall be furnished Form W-2.
- January 31: Last day to file form 100-R, Report of Names, Addresses, Duties and Compensation of Officers and Employees, with the State Board of Accounts.

**FEBRUARY**

- February 1: Prove all ledgers for the month ending January 31 as outlined for the month of December.
- February 12: Lincoln's Birthday - Legal Holiday (IC 1-1-9-1)
- February 20: Last day to report and make payment of state and county income tax withheld during January to the Department of State Revenue. (Please review Volume 100, December 1987, of "The School Administrator").
- February 21: Washington's Birthday - Legal Holiday (IC 1-1-9-1)
- February 28: Last day to file withholding statements together with Yearly Reconciliation of Employer's Quarterly Tax Returns with Internal Revenue and Indiana Department of State Revenue, respectively.

**SOCIAL SECURITY**

We understand that for 1996 the maximum amount of taxable and creditable annual earnings subject to social security will increase to \$62,700, up from \$61,200 in 1995. No maximum base for Medicare will exist. Rates will remain at the 1995 level at a combined rate of 7.65 percent (both employer and employee for a total of 15.3 percent) representing a 6.20 percent rate for social security and 1.45 percent for Medicare.

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**OBSOLETE VOLUME**

All articles of Volume 92 of The School Administrator have now been updated and reprinted in later volumes of the Accounting Manual for Indiana Public School Corporations, or are no longer applicable; thus, Volume 92 which was distributed in December 1985 may now be deleted from your file.

**PUBLIC EMPLOYEES DEFERRED COMPENSATION PLANS**

I.C. 5-10-1.1 provides authority for the State and departments and agencies, and any political subdivisions (including school, corporations) to enter into a deferred compensation plan for employees. Each plan shall be selected by the governing body of the political subdivision. Participation shall be by written agreement between each employee and the governing body of the political subdivision, which agreement provides for the deferral of compensation and subsequent administration of such funds.

For purposes of funding such agreements, the governing body of the political subdivision may in accordance with IC 5-10-1.1-7:

"(1) designate one (1) of its agencies or departments to establish and administer such plans and choose such funding as deemed appropriate by the agency or department, including life insurance or annuity contracts; or

(2) enter into an agreement with the state board of finance to extend the state employees' deferred compensation plan to employees of the political division, and designate one (1) of the political subdivision's, agencies or departments to locally administer the plan."

A deferred compensation plan established under IC 5-10-1.1 exists and serves in addition to other retirement, pension and benefit systems established by the state, or political subdivision, and may not effect a reduction of any retirement, pension or other benefit provided by applicable law. Any compensation deferred under such a plan shall continue to be included as regular compensation for the purpose of computing the retirement and pension benefits earned by any employee.

**PAYROLL DEDUCTIONS**

I.C. 22-2-6 provides authority for an employee, including those of the State of Indiana and any of its political sub-divisions, to request of the employer that payroll deductions be made from future earnings to support an assignment of wages made by the employee. Such an assignment of wages shall not be valid unless the assignment is made in writing and signed by the employee personally, and is, by its terms revocable at any time by the employee upon written notice to the employer, and such assignment is agreed to in writing by the employer. An executed copy of such request must be delivered to the employer within ten days after its execution. Some of the purposes of requests may include: paying the premium on a policy of insurance obtained for the employee by the employer; paying a pledge or contribution of the employee to a charitable or nonprofit organization; paying the purchase price of bonds or

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**PAYROLL DEDUCTIONS**

(Continued)

securities issued or guaranteed by the United States of America; dues to become owing by the employee to a labor organization of which the employee is a member; payment of contributions, assessments or dues of the employee to a hospital service or a surgical or medical expense plan or to an employees' association, trust, or plan existing for the purpose of paying pensions or other benefits to said employees or to others designated by said employee; payment to any credit union, nonprofit organizations or associations of employees of such employer organized under any law of the State of Indiana or of the United States of America; payment to any person or organization regulated under the Uniform Consumer Credit Code (I.C. 24-4.5) for deposit or credit to the employee's account; and, premiums on policies of insurance and annuities purchased by the employee on his or her life.

**BOARD OF FINANCE - ANNUAL MEETING**

IC 5-13-7-6 requires each local board of finance to meet annually after the first Monday and on or before the last day of January. At the annual meeting the board of finance shall elect from the board's membership a president and a secretary.

The board of finance shall also receive and review the written report of the investing officer that summarizes the school corporation's investments during the previous year. The report must contain the name of each financial institution, governmental agency or instrumentality or other person with whom the school corporation invested money during the previous calendar year.

The board of finance is to review the overall investment policy of the school corporation.

The following format is recommended to be completed and given to the Board of Finance:

**REPORT OF INVESTMENTS**

FOR THE YEAR 19\_\_\_\_

FINANCIAL INSTITUTION/GOVERNMENT <u>AGENCY/OTHER</u>	TYPES OF INVESTMENTS ( <u>CD'S GOV'T SECURITIES, ETC.</u> )	AMOUNT <u>INVESTED</u>
_____	_____	\$ _____
_____	_____	\$ _____

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**ERRORS AND OMISSIONS INSURANCE**

Several years ago in response to questions raised concerning the propriety of paying errors and omissions insurance premiums from public funds, the Board of Accounts requested guidance from the Attorney General's Office. The advice received from the Attorney General's Office was that errors and omissions insurance does cover a portion of local official exposure over and above the tort claims act and other protections. Our audit position concurs in that errors and omissions insurance may be acquired by the school corporation with the premium paid by the school corporation as long as the coverage is for those acts or omissions falling within the official's scope of employment.

**SCHOOL MANUAL REVISION**

Please insert the revised page 5-23 in your Accounting Manual For Indiana Public School Corporation.

**RATES for LEGAL ADVERTISING**

Effective January 1, 1996

The following rates, effective January 1, 1996, were computed based upon the statutorily authorized 5% maximum increase allowed by P.L. 64-1995. Any percentage increase other than the 5% will require a separate computation by the State Board of Accounts. Any publisher that has not chosen to increase rates at all will continue to use the rate schedule that was effective January 1, 1988.

7 Em Column					7.4 Em Column					7.83 Em Column					8 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.211	0.318	0.423	0.529	5.5	0.223	0.336	0.448	0.559	5.5	0.236	0.355	0.474	0.592	5.5	0.242	0.363	0.484	0.605
6	0.194	0.291	0.388	0.485	6	0.205	0.308	0.410	0.513	6	0.217	0.326	0.434	0.542	6	0.221	0.333	0.444	0.554
6.5	0.179	0.269	0.358	0.448	6.5	0.189	0.284	0.379	0.473	6.5	0.200	0.301	0.401	0.501	6.5	0.204	0.307	0.409	0.512
7	0.166	0.250	0.333	0.416	7	0.176	0.264	0.352	0.439	7	0.186	0.279	0.372	0.465	7	0.190	0.285	0.380	0.475
7.5	0.155	0.233	0.310	0.388	7.5	0.164	0.246	0.328	0.410	7.5	0.173	0.261	0.347	0.434	7.5	0.177	0.266	0.355	0.443
8	0.145	0.218	0.291	0.364	8	0.154	0.231	0.308	0.385	8	0.163	0.244	0.326	0.407	8	0.166	0.250	0.333	0.416
9	0.129	0.194	0.259	0.323	9	0.137	0.205	0.274	0.342	9	0.144	0.217	0.289	0.362	9	0.148	0.222	0.296	0.369
10	0.116	0.175	0.233	0.291	10	0.123	0.185	0.246	0.308	10	0.130	0.195	0.260	0.325	10	0.133	0.200	0.266	0.333
12	0.097	0.146	0.194	0.242	12	0.102	0.154	0.205	0.256	12	0.108	0.163	0.217	0.271	12	0.111	0.166	0.222	0.277
Rate/Square	3.46	5.20	6.93	8.66	Rate/Square	3.46	5.20	6.93	8.66	Rate/Square	3.46	5.20	6.93	8.66	Rate/Square	3.46	5.20	6.93	8.66

8.2 Em Column					8.3 Em Column					8.4 Em Column					8.5 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.260	0.391	0.521	0.651	5.5	0.251	0.377	0.502	0.627	5.5	0.254	0.381	0.508	0.635	5.5	0.257	0.386	0.514	0.642
6	0.239	0.358	0.478	0.597	6	0.230	0.345	0.460	0.575	6	0.233	0.349	0.466	0.582	6	0.235	0.354	0.471	0.589
6.5	0.220	0.331	0.441	0.551	6.5	0.212	0.319	0.425	0.531	6.5	0.215	0.323	0.430	0.537	6.5	0.217	0.326	0.435	0.544
7	0.205	0.307	0.409	0.512	7	0.197	0.296	0.394	0.493	7	0.199	0.300	0.399	0.499	7	0.202	0.303	0.404	0.505
7.5	0.191	0.287	0.382	0.478	7.5	0.184	0.276	0.368	0.460	7.5	0.186	0.280	0.373	0.466	7.5	0.188	0.283	0.377	0.471
8	0.179	0.269	0.358	0.448	8	0.172	0.259	0.345	0.431	8	0.174	0.262	0.349	0.436	8	0.176	0.265	0.353	0.442
9	0.159	0.239	0.318	0.398	9	0.153	0.230	0.307	0.383	9	0.155	0.233	0.310	0.388	9	0.157	0.236	0.314	0.393
10	0.143	0.215	0.287	0.358	10	0.138	0.207	0.276	0.345	10	0.140	0.210	0.279	0.349	10	0.141	0.212	0.283	0.353
12	0.119	0.179	0.239	0.298	12	0.115	0.173	0.230	0.288	12	0.116	0.175	0.233	0.291	12	0.118	0.177	0.236	0.294
Rate/Square	3.64	5.46	7.28	9.10	Rate/Square	3.46	5.20	6.93	8.66	Rate/Square	3.46	5.20	6.93	8.66	Rate/Square	3.46	5.20	6.93	8.66

8.6 Em Column					8.75 Em Column					8.8 Em Column					8.9 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.260	0.390	0.520	0.650	5.5	0.264	0.397	0.529	0.661	5.5	0.266	0.399	0.532	0.665	5.5	0.269	0.404	0.538	0.673
6	0.238	0.358	0.477	0.596	6	0.242	0.364	0.485	0.606	6	0.244	0.366	0.488	0.610	6	0.246	0.370	0.493	0.617
6.5	0.220	0.330	0.440	0.550	6.5	0.224	0.336	0.448	0.560	6.5	0.225	0.338	0.450	0.563	6.5	0.227	0.342	0.455	0.569
7	0.204	0.307	0.409	0.511	7	0.208	0.312	0.416	0.520	7	0.209	0.314	0.418	0.523	7	0.211	0.317	0.423	0.529
7.5	0.190	0.286	0.381	0.477	7.5	0.194	0.291	0.388	0.485	7.5	0.195	0.293	0.390	0.488	7.5	0.197	0.296	0.395	0.493
8	0.179	0.268	0.358	0.447	8	0.182	0.273	0.364	0.455	8	0.183	0.275	0.366	0.457	8	0.185	0.278	0.370	0.462
9	0.159	0.239	0.318	0.397	9	0.161	0.243	0.323	0.404	9	0.162	0.244	0.325	0.406	9	0.164	0.247	0.329	0.411
10	0.143	0.215	0.286	0.357	10	0.145	0.218	0.291	0.364	10	0.146	0.220	0.293	0.366	10	0.148	0.222	0.296	0.370
12	0.119	0.179	0.238	0.298	12	0.121	0.182	0.243	0.303	12	0.122	0.183	0.244	0.305	12	0.123	0.185	0.247	0.308
Rate/Square	3.46	5.20	6.93	8.66	Rate/Square	3.46	5.20	6.93	8.66	Rate/Square	3.46	5.20	6.93	8.66	Rate/Square	3.46	5.20	6.93	8.66

9 Em Column					9.3 Em Column					9.5 Em Column					9.6 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.272	0.408	0.544	0.680	5.5	0.281	0.422	0.562	0.703	5.5	0.287	0.431	0.575	0.718	5.5	0.290	0.436	0.581	0.726
6	0.249	0.374	0.499	0.624	6	0.257	0.387	0.516	0.644	6	0.263	0.395	0.527	0.658	6	0.266	0.399	0.532	0.665
6.5	0.230	0.346	0.461	0.576	6.5	0.238	0.357	0.476	0.595	6.5	0.243	0.365	0.486	0.608	6.5	0.245	0.369	0.491	0.614
7	0.214	0.321	0.428	0.534	7	0.221	0.332	0.442	0.552	7	0.225	0.339	0.451	0.564	7	0.228	0.342	0.456	0.570
7.5	0.199	0.300	0.399	0.499	7.5	0.206	0.310	0.412	0.515	7.5	0.210	0.316	0.421	0.527	7.5	0.213	0.319	0.426	0.532
8	0.187	0.281	0.374	0.468	8	0.193	0.290	0.387	0.483	8	0.197	0.296	0.395	0.494	8	0.199	0.300	0.399	0.499
9	0.166	0.250	0.333	0.416	9	0.172	0.258	0.344	0.430	9	0.175	0.263	0.351	0.439	9	0.177	0.266	0.355	0.443
10	0.149	0.225	0.299	0.374	10	0.154	0.232	0.309	0.387	10	0.158	0.237	0.316	0.395	10	0.159	0.240	0.319	0.399
12	0.125	0.187	0.249	0.312	12	0.129	0.193	0.258	0.322	12	0.131	0.198	0.263	0.329	12	0.133	0.200	0.266	0.333
Rate/Square	3.46	5.20	6.93	8.66	Rate/Square	3.46	5.20	6.93	8.66	Rate/Square	3.46	5.20	6.93	8.66	Rate/Square	3.46	5.20	6.93	8.66

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9.9 Em Column					10 Em Column					10.5 Em Column					11 Em Column				
Type Size	Number of Insertions				Number of Insertions					Number of Insertions					Number of Insertions				
	1	2	3	4	1	2	3	4		1	2	3	4		1	2	3	4	
5.5	0.299	0.449	0.599	0.748	0.302	0.454	0.605	0.756		0.317	0.477	0.635	0.794		0.332	0.499	0.665	0.831	
6	0.274	0.412	0.549	0.686	0.277	0.416	0.554	0.693		0.291	0.437	0.582	0.727		0.304	0.458	0.610	0.762	
6.5	0.253	0.380	0.507	0.633	0.256	0.384	0.512	0.640		0.268	0.403	0.537	0.671		0.281	0.422	0.563	0.703	
7	0.235	0.353	0.470	0.588	0.237	0.357	0.475	0.594		0.249	0.374	0.499	0.624		0.261	0.392	0.523	0.653	
7.5	0.219	0.329	0.439	0.549	0.221	0.333	0.444	0.554		0.233	0.349	0.466	0.582		0.244	0.366	0.488	0.610	
8	0.206	0.309	0.412	0.514	0.208	0.312	0.416	0.520		0.218	0.328	0.437	0.546		0.228	0.343	0.457	0.572	
9	0.183	0.275	0.366	0.457	0.185	0.277	0.370	0.462		0.194	0.291	0.388	0.485		0.203	0.305	0.407	0.508	
10	0.164	0.247	0.329	0.412	0.166	0.250	0.333	0.416		0.174	0.262	0.349	0.436		0.183	0.275	0.366	0.457	
12	0.137	0.206	0.274	0.343	0.138	0.208	0.277	0.346		0.145	0.218	0.291	0.364		0.152	0.229	0.305	0.381	
Rate/Square	3.46	5.20	6.93	8.66	3.46	5.20	6.93	8.66		3.46	5.20	6.93	8.66		3.46	5.20	6.93	8.66	

11.25 Em Column					11.5 Em Column					12 Em Column					12.2 Em Column				
Type Size	Number of Insertions				Number of Insertions					Number of Insertions					Number of Insertions				
	1	2	3	4	1	2	3	4		1	2	3	4		1	2	3	4	
5.5	0.340	0.511	0.680	0.850	0.347	0.522	0.696	0.869		0.362	0.545	0.726	0.907		0.368	0.554	0.738	0.922	
6	0.311	0.468	0.624	0.779	0.318	0.478	0.638	0.797		0.332	0.499	0.665	0.831		0.338	0.508	0.676	0.845	
6.5	0.287	0.432	0.576	0.719	0.294	0.442	0.589	0.735		0.307	0.461	0.614	0.767		0.312	0.468	0.624	0.780	
7	0.267	0.401	0.535	0.668	0.273	0.410	0.546	0.683		0.285	0.428	0.570	0.713		0.289	0.435	0.580	0.724	
7.5	0.249	0.374	0.499	0.624	0.255	0.383	0.510	0.637		0.266	0.399	0.532	0.665		0.270	0.406	0.541	0.676	
8	0.234	0.351	0.468	0.585	0.239	0.359	0.478	0.598		0.249	0.374	0.499	0.624		0.253	0.381	0.507	0.634	
9	0.208	0.312	0.416	0.520	0.212	0.319	0.425	0.531		0.221	0.333	0.444	0.554		0.225	0.338	0.451	0.563	
10	0.187	0.281	0.374	0.468	0.191	0.287	0.383	0.478		0.199	0.300	0.399	0.499		0.203	0.305	0.406	0.507	
12	0.156	0.234	0.312	0.390	0.159	0.239	0.319	0.398		0.166	0.250	0.333	0.416		0.169	0.254	0.338	0.423	
Rate/Square	3.46	5.20	6.93	8.66	3.46	5.20	6.93	8.66		3.46	5.20	6.93	8.66		3.46	5.20	6.93	8.66	

12.4 Em Column					12.41 Em Column					12.5 Em Column					13 Em Column				
Type Size	Number of Insertions				Number of Insertions					Number of Insertions					Number of Insertions				
	1	2	3	4	1	2	3	4		1	2	3	4		1	2	3	4	
5.5	0.374	0.563	0.750	0.937	0.375	0.563	0.751	0.938		0.377	0.567	0.756	0.945		0.393	0.590	0.786	0.983	
6	0.343	0.516	0.687	0.859	0.344	0.516	0.688	0.860		0.346	0.520	0.693	0.866		0.360	0.541	0.721	0.901	
6.5	0.317	0.476	0.635	0.793	0.317	0.477	0.635	0.794		0.319	0.480	0.640	0.799		0.332	0.499	0.665	0.831	
7	0.294	0.442	0.589	0.736	0.294	0.443	0.590	0.737		0.297	0.446	0.594	0.742		0.308	0.464	0.618	0.772	
7.5	0.275	0.413	0.550	0.687	0.275	0.413	0.550	0.688		0.277	0.416	0.554	0.693		0.288	0.433	0.577	0.721	
8	0.257	0.387	0.516	0.644	0.258	0.387	0.516	0.645		0.260	0.390	0.520	0.650		0.270	0.406	0.541	0.675	
9	0.229	0.344	0.458	0.573	0.229	0.344	0.459	0.573		0.231	0.347	0.462	0.577		0.240	0.361	0.480	0.600	
10	0.206	0.310	0.412	0.515	0.206	0.310	0.413	0.516		0.208	0.312	0.416	0.520		0.216	0.324	0.432	0.540	
12	0.172	0.258	0.344	0.430	0.172	0.258	0.344	0.430		0.173	0.260	0.347	0.433		0.180	0.270	0.360	0.450	
Rate/Square	3.46	5.20	6.93	8.66	3.46	5.20	6.93	8.66		3.46	5.20	6.93	8.66		3.46	5.20	6.93	8.66	

13.5 Em Column					14 Em Column					14.5 Em Column					15 Em Column				
Type Size	Number of Insertions				Number of Insertions					Number of Insertions					Number of Insertions				
	1	2	3	4	1	2	3	4		1	2	3	4		1	2	3	4	
5.5	0.408	0.613	0.816	1.020	0.423	0.635	0.847	1.058		0.438	0.658	0.877	1.096		0.453	0.681	0.907	1.134	
6	0.374	0.562	0.748	0.935	0.388	0.582	0.776	0.970		0.401	0.603	0.804	1.005		0.415	0.624	0.832	1.039	
6.5	0.345	0.518	0.691	0.863	0.358	0.538	0.716	0.895		0.370	0.557	0.742	0.927		0.383	0.576	0.768	0.959	
7	0.320	0.481	0.642	0.802	0.332	0.499	0.665	0.831		0.344	0.517	0.689	0.861		0.356	0.535	0.713	0.891	
7.5	0.299	0.449	0.599	0.748	0.310	0.466	0.621	0.776		0.321	0.483	0.643	0.804		0.332	0.499	0.665	0.831	
8	0.280	0.421	0.561	0.701	0.291	0.437	0.582	0.727		0.301	0.452	0.603	0.753		0.311	0.468	0.624	0.779	
9	0.249	0.374	0.499	0.624	0.258	0.388	0.517	0.647		0.268	0.402	0.536	0.670		0.277	0.416	0.554	0.693	
10	0.224	0.337	0.449	0.561	0.233	0.349	0.466	0.582		0.241	0.362	0.482	0.603		0.249	0.374	0.499	0.624	
12	0.187	0.281	0.374	0.468	0.194	0.291	0.388	0.485		0.201	0.302	0.402	0.502		0.208	0.312	0.416	0.520	
Rate/Square	3.46	5.20	6.93	8.66	3.46	5.20	6.93	8.66		3.46	5.20	6.93	8.66		3.46	5.20	6.93	8.66	

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16.5 Em Column					17 Em Column					18 Em Column					20 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.498	0.749	0.998	1.247	5.5	0.513	0.771	1.028	1.285	5.5	0.544	0.817	1.089	1.360	5.5	0.604	0.908	1.210	1.512
6	0.457	0.686	0.915	1.143	6	0.471	0.707	0.942	1.178	6	0.498	0.749	0.998	1.247	6	0.554	0.832	1.109	1.386
6.5	0.422	0.634	0.844	1.055	6.5	0.434	0.653	0.870	1.087	6.5	0.460	0.691	0.921	1.151	6.5	0.511	0.768	1.024	1.279
7	0.391	0.588	0.784	0.980	7	0.403	0.606	0.808	1.010	7	0.427	0.642	0.855	1.069	7	0.475	0.713	0.950	1.188
7.5	0.365	0.549	0.732	0.914	7.5	0.376	0.566	0.754	0.942	7.5	0.399	0.599	0.798	0.998	7.5	0.443	0.666	0.887	1.108
8	0.343	0.515	0.686	0.857	8	0.353	0.530	0.707	0.883	8	0.374	0.562	0.748	0.935	8	0.415	0.624	0.832	1.039
9	0.304	0.458	0.610	0.762	9	0.314	0.471	0.628	0.785	9	0.332	0.499	0.665	0.831	9	0.369	0.555	0.739	0.924
10	0.274	0.412	0.549	0.686	10	0.282	0.424	0.565	0.707	10	0.299	0.449	0.599	0.748	10	0.332	0.499	0.665	0.831
12	0.228	0.343	0.457	0.572	12	0.235	0.354	0.471	0.589	12	0.249	0.374	0.499	0.624	12	0.277	0.416	0.554	0.693
Rate/Square	3.46	5.20	6.93	8.66	Rate/Square	3.46	5.20	6.93	8.66	Rate/Square	3.46	5.20	6.93	8.66	Rate/Square	3.46	5.20	6.93	8.66

13 Em Column					13.5 Em Column					14 Em Column					14 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.393	0.590	0.786	0.983	5.5	0.408	0.613	0.816	1.020	5.5	0.423	0.635	0.847	1.058	5.5	0.423	0.635	0.847	1.058
6	0.360	0.541	0.721	0.901	6	0.374	0.562	0.748	0.935	6	0.388	0.582	0.776	0.970	6	0.388	0.582	0.776	0.970
6.5	0.332	0.499	0.665	0.831	6.5	0.345	0.518	0.691	0.863	6.5	0.358	0.538	0.716	0.895	6.5	0.358	0.538	0.716	0.895
7	0.308	0.464	0.618	0.772	7	0.320	0.481	0.642	0.802	7	0.332	0.499	0.665	0.831	7	0.332	0.499	0.665	0.831
7.5	0.288	0.433	0.577	0.721	7.5	0.299	0.449	0.599	0.748	7.5	0.310	0.466	0.621	0.776	7.5	0.310	0.466	0.621	0.776
8	0.270	0.406	0.541	0.675	8	0.280	0.421	0.561	0.701	8	0.291	0.437	0.582	0.727	8	0.291	0.437	0.582	0.727
9	0.240	0.361	0.480	0.600	9	0.249	0.374	0.499	0.624	9	0.258	0.388	0.517	0.647	9	0.258	0.388	0.517	0.647
10	0.216	0.324	0.432	0.540	10	0.224	0.337	0.449	0.561	10	0.233	0.349	0.466	0.582	10	0.233	0.349	0.466	0.582
12	0.180	0.270	0.360	0.450	12	0.187	0.281	0.374	0.468	12	0.194	0.291	0.388	0.485	12	0.194	0.291	0.388	0.485
Rate/Square	3.46	5.20	6.93	8.66	Rate/Square	3.46	5.20	6.93	8.66	Rate/Square	3.46	5.20	6.93	8.66	Rate/Square	3.46	5.20	6.93	8.66

14.5 Em Column					15 Em Column					16.5 Em Column					16.5 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.438	0.658	0.877	1.096	5.5	0.453	0.681	0.907	1.134	5.5	0.498	0.749	0.998	1.247	5.5	0.498	0.749	0.998	1.247
6	0.401	0.603	0.804	1.005	6	0.415	0.624	0.832	1.039	6	0.457	0.686	0.915	1.143	6	0.457	0.686	0.915	1.143
6.5	0.370	0.557	0.742	0.927	6.5	0.383	0.576	0.768	0.959	6.5	0.422	0.634	0.844	1.055	6.5	0.422	0.634	0.844	1.055
7	0.344	0.517	0.689	0.861	7	0.356	0.535	0.713	0.891	7	0.391	0.588	0.784	0.980	7	0.391	0.588	0.784	0.980
7.5	0.321	0.483	0.643	0.804	7.5	0.332	0.499	0.665	0.831	7.5	0.365	0.549	0.732	0.914	7.5	0.365	0.549	0.732	0.914
8	0.301	0.452	0.603	0.753	8	0.311	0.468	0.624	0.779	8	0.343	0.515	0.686	0.857	8	0.343	0.515	0.686	0.857
9	0.268	0.402	0.536	0.670	9	0.277	0.416	0.554	0.693	9	0.304	0.458	0.610	0.762	9	0.304	0.458	0.610	0.762
10	0.241	0.362	0.482	0.603	10	0.249	0.374	0.499	0.624	10	0.274	0.412	0.549	0.686	10	0.274	0.412	0.549	0.686
12	0.201	0.302	0.402	0.502	12	0.208	0.312	0.416	0.520	12	0.228	0.343	0.457	0.572	12	0.228	0.343	0.457	0.572
Rate/Square	3.46	5.20	6.93	8.66	Rate/Square	3.46	5.20	6.93	8.66	Rate/Square	3.46	5.20	6.93	8.66	Rate/Square	3.46	5.20	6.93	8.66

17 Em Column					18 Em Column					20 Em Column					20 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.513	0.771	1.028	1.285	5.5	0.544	0.817	1.089	1.360	5.5	0.604	0.908	1.210	1.512	5.5	0.604	0.908	1.210	1.512
6	0.471	0.707	0.942	1.178	6	0.498	0.749	0.998	1.247	6	0.554	0.832	1.109	1.386	6	0.554	0.832	1.109	1.386
6.5	0.434	0.653	0.870	1.087	6.5	0.460	0.691	0.921	1.151	6.5	0.511	0.768	1.024	1.279	6.5	0.511	0.768	1.024	1.279
7	0.403	0.606	0.808	1.010	7	0.427	0.642	0.855	1.069	7	0.475	0.713	0.950	1.188	7	0.475	0.713	0.950	1.188
7.5	0.376	0.566	0.754	0.942	7.5	0.399	0.599	0.798	0.998	7.5	0.443	0.666	0.887	1.108	7.5	0.443	0.666	0.887	1.108
8	0.353	0.530	0.707	0.883	8	0.374	0.562	0.748	0.935	8	0.415	0.624	0.832	1.039	8	0.415	0.624	0.832	1.039
9	0.314	0.471	0.628	0.785	9	0.332	0.499	0.665	0.831	9	0.369	0.555	0.739	0.924	9	0.369	0.555	0.739	0.924
10	0.282	0.424	0.565	0.707	10	0.299	0.449	0.599	0.748	10	0.332	0.499	0.665	0.831	10	0.332	0.499	0.665	0.831
12	0.235	0.354	0.471	0.589	12	0.249	0.374	0.499	0.624	12	0.277	0.416	0.554	0.693	12	0.277	0.416	0.554	0.693
Rate/Square	3.46	5.20	6.93	8.66	Rate/Square	3.46	5.20	6.93	8.66	Rate/Square	3.46	5.20	6.93	8.66	Rate/Square	3.46	5.20	6.93	8.66